

“EXHIBIT 3”

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The 2020 Florida Statutes

Title XIV

TAXATION AND FINANCE

Chapter 197

TAX COLLECTIONS, SALES, AND LIENS

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197.122 Lien of taxes; application.—

(1) All taxes imposed pursuant to the State Constitution and laws of this state shall be a first lien, superior to all other liens, on any property against which the taxes have been assessed and shall continue in full force from January 1 of the year the taxes were levied until discharged by payment or until barred under chapter 95. If the property to which the lien applies cannot be located in the county or the sale of the property is insufficient to pay all delinquent taxes, interest, fees, and costs due, a personal property tax lien applies against all other personal property of the taxpayer in the county. However, a lien against other personal property does not apply against property that has been sold and is subordinate to any valid prior or subsequent liens against such other property. An act of omission or commission on the part of a property appraiser, tax collector, board of county commissioners, clerk of the circuit court, or county comptroller, or their deputies or assistants, or newspaper in which an advertisement of sale may be published does not defeat the payment of taxes, interest, fees, and costs due and may be corrected at any time by the party responsible in the same manner as provided by law for performing acts in the first place. Amounts so corrected shall be deemed to be valid ab initio and do not affect the collection of the tax. All owners of property are held to know that taxes are due and payable annually and are responsible for ascertaining the amount of current and delinquent taxes and paying them before April 1 of the year following the year in which taxes are assessed. A sale or conveyance of real or personal property for nonpayment of taxes may not be held invalid except upon proof that:

- (a) The property was not subject to taxation;
- (b) The taxes were paid before the sale of personal property; or
- (c) The real property was redeemed before receipt by the clerk of the court of full payment for a deed based upon a certificate issued for nonpayment of taxes, including all recording fees and documentary stamps.

(2) A lien created through the sale of a tax certificate may not be foreclosed or enforced in any manner except as prescribed in this chapter.

(3) A property appraiser may also correct a material mistake of fact relating to an essential condition of the subject property to reduce an assessment if to do so requires only the exercise of judgment as to the effect of the mistake of fact on the assessed or taxable value of the property.

(a) As used in this subsection, the term “an essential condition of the subject property” means a characteristic of the subject parcel, including only:

1. Environmental restrictions, zoning restrictions, or restrictions on permissible use;
2. Acreage;
3. Wetlands or other environmental lands that are or have been restricted in use because of such environmental features;
4. Access to usable land;
5. Any characteristic of the subject parcel which, in the property appraiser’s opinion, caused the appraisal to be clearly erroneous; or
6. Depreciation of the property that was based on a latent defect of the property which existed but was not readily discernible by inspection on January 1, but not depreciation from any other cause.

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197.162 Tax discount payment periods.—

(1) For all taxes assessed on the county tax rolls and collected by the county tax collector, discounts for payments made before delinquency shall be at the rate of 4 percent in the month of November or at any time within 30 days after the sending of the original tax notice; 3 percent in the following month of December; 2 percent in the following month of January; 1 percent in the following month of February; and zero percent in the following month of March or within 30 days before the date of delinquency if the date of delinquency is after April 1.

(2) If a taxpayer makes a request to have the original tax notice corrected, the discount rate for early payment applicable at the time of the request applies for 30 days after the sending of the corrected tax notice.

(3) A discount rate of 4 percent applies for 30 days after the sending of a tax notice resulting from the action of a value adjustment board when a corrected tax notice is issued before the taxes become delinquent pursuant to s. 197.333. Thereafter, the regular discount periods apply.

(4) If the discount period ends on a Saturday, Sunday, or legal holiday, the discount period, including the zero percent period, extends to the next working day, if payment is delivered to the designated collection office of the tax collector.

History.—s. 134, ch. 85-342; s. 1, ch. 92-312; s. 2, ch. 98-139; s. 6, ch. 2011-151; s. 3, ch. 2011-181.

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197.172 Interest rate; calculation and minimum.—

(1) Real property taxes shall bear interest at the rate of 18 percent per year from the date of delinquency until a certificate is sold, except that the minimum charge for delinquent taxes paid prior to the sale of a tax certificate shall be 3 percent.

(2) The maximum rate of interest on a tax certificate is 18 percent per year. However, a tax certificate may not bear interest, and the mandatory interest as provided by s. 197.472(2) may not be levied during the 60-day period following the date of delinquency, except for the 3 percent mandatory interest charged under subsection (1).

(3) Personal property taxes shall bear interest at the rate of 18 percent per year from the date of delinquency until paid or barred under chapter 95.

(4) Interest shall be calculated from the first day of each month.

History.—s. 135, ch. 85-342; s. 7, ch. 92-32; s. 7, ch. 2011-151.

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197.333 When taxes due; delinquent.—All taxes shall be due and payable on November 1 of each year or as soon thereafter as the certified tax roll is received by the tax collector. Taxes shall become delinquent on April 1 following the year in which they are assessed or immediately after 60 days have expired from the mailing of the original tax notice, whichever is later. If the delinquency date for ad valorem taxes is later than April 1 of the year following the year in which taxes are assessed, all dates or time periods specified in this chapter relative to the collection of, or administrative procedures regarding, delinquent taxes shall be extended a like number of days.

History.—s. 158, ch. 85-342.

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